



FY 2019 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

ISSUE BRIEF

SUMMARY

As of October 31, 2019, the Division of Finance calculates that state agencies will lapse \$8.7 million back to the General and Education funds and \$338.9 million back to other funds at the end of FY 2019. The preliminary numbers also indicate that state agencies and public education will carry \$571.4 million from FY 2019 to FY 2020 as nonlapsing balances. The FY 2019 preliminary nonlapsing balances are approximately 3.4 percent of total appropriations for operating and capital budgets as compared to a 10-year low of approximately 2.6 percent in FY 2009 and a 10-year high of approximately 3.4 percent in FY 2012.

TABLES AND CHARTS

Table 1 on page 2 shows operating and capital budget information for state agencies, and subsequent charts show historical operating and capital budget data at the appropriations subcommittee level.

Table 1 contains preliminary numbers from the Division of Finance for state agency closing nonlapsing and lapsing balances for FY 2019. The Division is in the process of closing out accounts and finalizing numbers for FY 2019. Amounts reported in this table may change. In addition, the State Auditor will complete an audit by November and could make corrections or changes. The table contains three sections:

1. FY 2018 nonlapsing balances;
2. FY 2019 nonlapsing balances; and
3. FY 2019 lapsing balances.

Nonlapsing balances represent approval given by the Legislature to an agency to carry spending authority forward from one fiscal year to another. The Legislature must explicitly authorize such carry-forward either in intent language or statute. Closing nonlapsing balances in FY 2019 become beginning nonlapsing balances in FY 2020.

Lapsing balances represent spending authority not used by an agency in a given fiscal year or carried forward to the next fiscal year. This authority lapses back to the funding sources from which it came. For the purposes of this report, lapsing funds are either unrestricted funds (General and Education Funds) or restricted funds (Other Lapsing Balance). Figures 1 through 10 illustrate the history of nonlapsing balances by appropriations subcommittee. The figures are as follows:

1. All subcommittees (page 3);
2. Business, Labor, and Economic Development (page 3);
3. Executive Appropriations (page 4);
4. Executive Offices and Criminal Justice (page 4);
5. Higher Education (page 5);
6. Infrastructure and General Government (page 5);
7. Natural Resources, Agriculture, and Environmental Quality (page 6);
8. Public Education (page 6);
9. Retirement and Independent Entities (page 7); and
10. Social Services (page 7).

Table 1: FY 2019 Preliminary Lapsing and Nonlapsing Balances

Agency Name	FY 2018 Nonlapsing Balances			FY 2019 Nonlapsing Balances			FY 2019 Lapsing Balances	
	Nonlapsing Balance	Operating and Capital Total Budget	Pct of Total	Preliminary ^a Nonlapsing Balance	Operating and Capital Revised Est Budget	Pct of Total	Preliminary ^a GF/EF Lapsing Balance	Preliminary ^a Other Lapsing Balance
Administrative Services	(4,550,600)	32,988,200	13.8%	(4,193,100)	35,044,200	12.0%	(100)	(966,600)
Agriculture	(2,813,600)	42,553,400	6.6%	(4,537,500)	42,743,600	10.6%	(80,400)	(479,600)
Alcoholic Beverage Control	(41,000)	51,265,000	0.1%	(576,900)	54,990,400	1.0%	0	(549,100)
Attorney General	(2,873,600)	69,062,800	4.2%	(2,678,700)	66,086,400	4.1%	(216,000)	(50,000)
Board of Pardons and Parole	(477,500)	5,232,600	9.1%	(500,000)	6,350,500	7.9%	(273,500)	0
Capitol Preservation Board ^b	(1,030,300)	505,900	203.7%	(53,598,700)	352,000	>15k%	0	0
Career Service Review Office	(30,000)	254,900	11.8%	(15,500)	284,200	5.5%	0	0
Commerce	(11,458,200)	29,960,700	38.2%	(13,262,600)	43,039,300	30.8%	(76,400)	(269,900)
Corrections	(7,271,200)	309,322,600	2.4%	(10,179,400)	339,029,700	3.0%	0	(6,700)
Courts	(3,886,000)	152,340,700	2.6%	(3,675,900)	170,039,700	2.2%	(55,200)	(4,604,700)
Debt Service	(43,813,400)	510,412,400	8.6%	Not Available	393,169,400	NA	Not Available	Not Available
Dixie State University	(2,919,900)	67,622,700	4.3%	0	70,219,200	0.0%	0	0
Economic Development	(10,635,300)	68,600,300	15.5%	(17,091,000)	84,665,800	20.2%	(161,900)	(1,000,000)
Environmental Quality	(1,856,500)	55,085,200	3.4%	(7,476,700)	77,342,300	9.7%	0	(1,926,100)
Financial Institutions	0	7,026,600	0.0%	0	7,832,400	0.0%	0	(1,121,000)
Governor's Office	(13,328,600)	57,658,700	23.1%	(11,136,200)	86,713,600	12.8%	(1,000)	(1,880,500)
Health	(18,219,200)	3,170,306,100	0.6%	(19,279,900)	3,817,659,700	0.5%	(52,400)	(49,272,500)
Heritage and Arts	(4,310,000)	30,382,300	14.2%	(6,701,000)	35,920,300	18.7%	0	(170,100)
Human Resource Mgmt.	(58,400)	279,300	20.9%	(32,600)	321,200	10.1%	(26,000)	0
Human Services	(7,389,800)	770,467,800	1.0%	(5,269,400)	856,937,300	0.6%	(578,200)	(3,195,600)
Insurance	(3,621,900)	12,095,500	29.9%	(4,236,600)	14,748,200	28.7%	(400)	(1,138,200)
Juvenile Justice Services	(3,833,000)	95,600,600	4.0%	(5,000,000)	101,300,200	4.9%	0	(2,048,900)
Labor Commission	(127,600)	13,996,500	0.9%	0	15,011,400	0.0%	(200)	(820,400)
Legislature	(12,897,400)	27,320,900	47.2%	(15,065,500)	35,585,500	42.3%	0	0
Minimum School Program	(43,697,400)	4,112,456,200	1.1%	(56,730,100)	4,403,639,100	1.3%	0	(343,300)
Natural Resources	(41,969,200)	234,620,600	17.9%	(47,182,300)	321,278,500	14.7%	(3,098,300)	(10,795,800)
Off. of Energy Development	(41,500)	2,877,600	1.4%	(1,866,500)	5,635,300	33.1%	(1,200)	(116,100)
Office of the State Auditor	(660,600)	6,130,700	10.8%	(146,000)	6,883,600	2.1%	0	0
Public Lands Office	(3,111,900)	4,750,200	65.5%	(4,000,000)	6,449,800	62.0%	0	(181,100)
Public Safety	(27,348,800)	180,551,200	15.1%	(31,137,600)	220,491,600	14.1%	(65,000)	(4,402,800)
Public Service Commission	(716,600)	2,778,200	25.8%	(835,200)	2,798,500	29.8%	0	0
Salt Lake Comm. College	(5,662,800)	154,847,800	3.7%	(6,205,200)	164,717,000	3.8%	0	0
School & Inst Trust Fund Off	0	910,000	0.0%	Not Available	965,200	NA	Not Available	Not Available
School & Inst Trust Lands	0	10,739,400	0.0%	0	17,195,100	0.0%	0	0
School Building Programs	0	33,249,700	0.0%	0	33,249,700	0.0%	0	0
Snow College	(3,353,600)	34,294,300	9.8%	(2,509,300)	45,552,300	5.5%	0	0
Southern Utah University	(5,220,900)	84,270,600	6.2%	(7,259,200)	86,266,200	8.4%	0	0
State Board of Education	(76,137,500)	691,718,200	11.0%	(84,327,100)	732,530,600	11.5%	(19,800)	(459,100)
State Board of Regents	(5,970,100)	57,060,600	10.5%	(4,888,600)	51,240,400	9.5%	0	0
State Office of Rehabilitation	0	0	NA	Not Applicable	0	NA	Not Applicable	Not Applicable
State Treasurer	(185,000)	3,269,100	5.7%	(193,300)	4,233,800	4.6%	0	(242,800)
Tax Commission	(1,375,200)	89,945,000	1.5%	(1,728,000)	97,709,400	1.8%	(3,485,800)	(266,000)
Technology Services	(2,188,000)	3,612,500	60.6%	(671,100)	6,126,000	11.0%	0	0
Transportation	(6,458,200)	1,242,652,300	0.5%	(5,022,100)	1,621,799,400	0.3%	0	(238,565,800)
University of Utah	(37,573,400)	635,229,700	5.9%	(54,260,700)	651,537,300	8.3%	0	(35,600)
USTAR	(7,742,900)	12,749,700	60.7%	(11,342,900)	22,497,300	50.4%	(61,600)	0
Utah System of Tech. Coll.	217,000	94,442,400	-0.2%	0	103,145,700	0.0%	0	0
Utah Communications Auth.	0	14,139,100	0.0%	0	35,356,100	0.0%	0	(3,589,400)
Utah Education Network	(17,493,000)	45,968,900	38.1%	0	58,752,400	0.0%	0	0
Utah National Guard	(63,700)	62,519,800	0.1%	(153,900)	74,658,900	0.2%	0	0
Utah State University	(36,411,800)	367,734,300	9.9%	(43,004,800)	374,162,800	11.5%	0	0
Utah Valley University	(22,352,200)	241,369,900	9.3%	(3,931,300)	246,865,000	1.6%	0	0
Veterans' and Military Aff.	(567,100)	4,359,900	13.0%	(547,200)	5,903,300	9.3%	0	0
Weber State University	(6,006,300)	160,111,400	3.8%	(4,729,900)	166,737,500	2.8%	0	0
Workforce Services	(20,070,400)	757,329,300	2.7%	(14,245,300)	942,442,300	1.5%	(474,200)	(10,408,900)
Total	(529,604,100)	14,927,030,300	3.5%	(571,424,600)	16,866,206,600	3.4%	(8,727,600)	(338,906,600)

a. Numbers are preliminary from the Division of Finance and will not be finalized until audited in November by the State Auditor.

b. The Legislature appropriated \$110.0 million to the Capitol Preservation Board (CPB) (S.B. 3, Item 52, 2019 G.S.) to address space needs of certain agencies. CPB transferred a portion of the funding to the Division of Facilities Construction to purchase and renovate the AmEx building.

Figure 1: Nonlapsing Balances – All Subcommittees

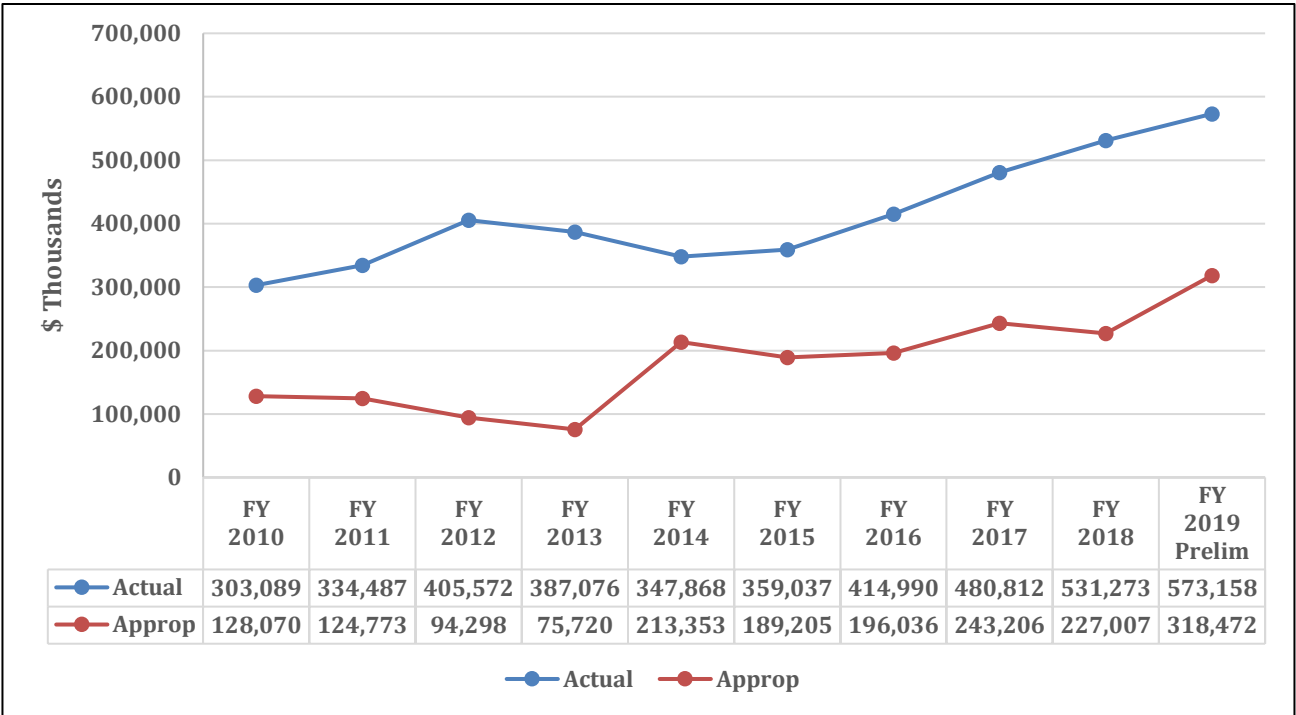


Figure 2: Nonlapsing Balances – Business, Economic Development, and Labor

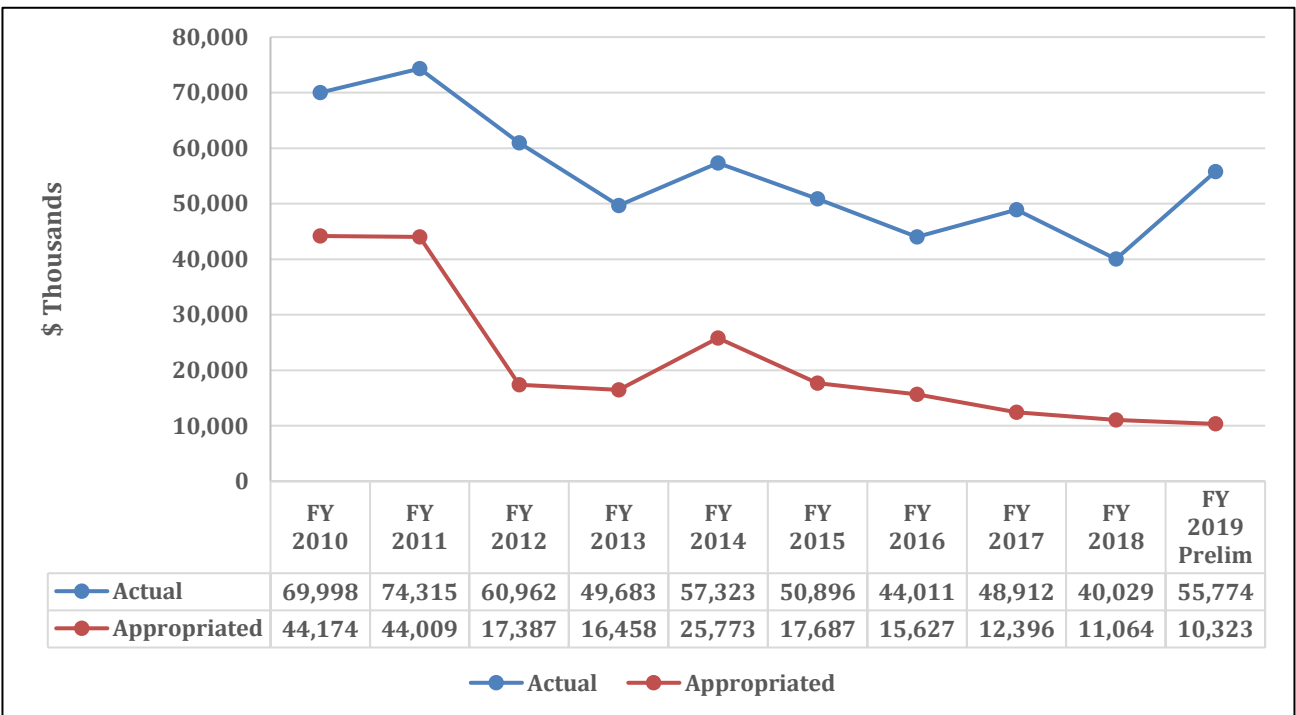


Figure 3: Nonlapsing Balances – Executive Appropriations

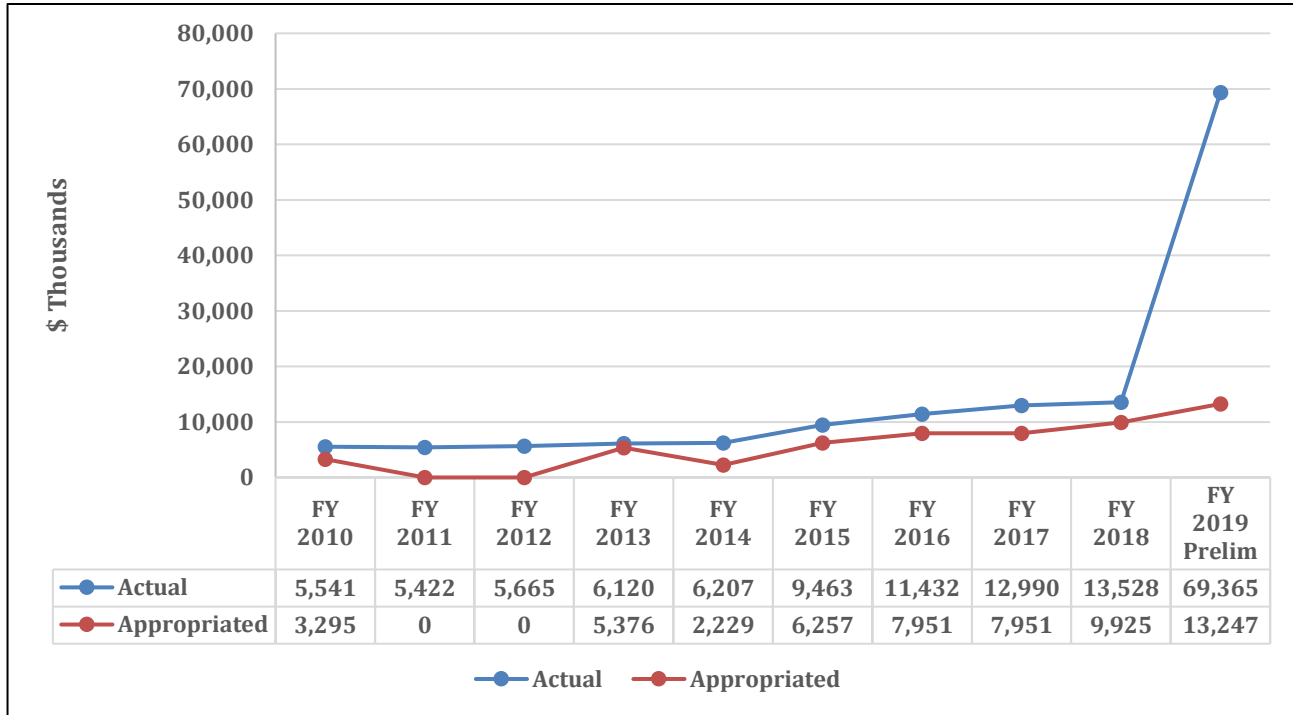


Figure 4: Nonlapsing Balances – Executive Offices and Criminal Justice

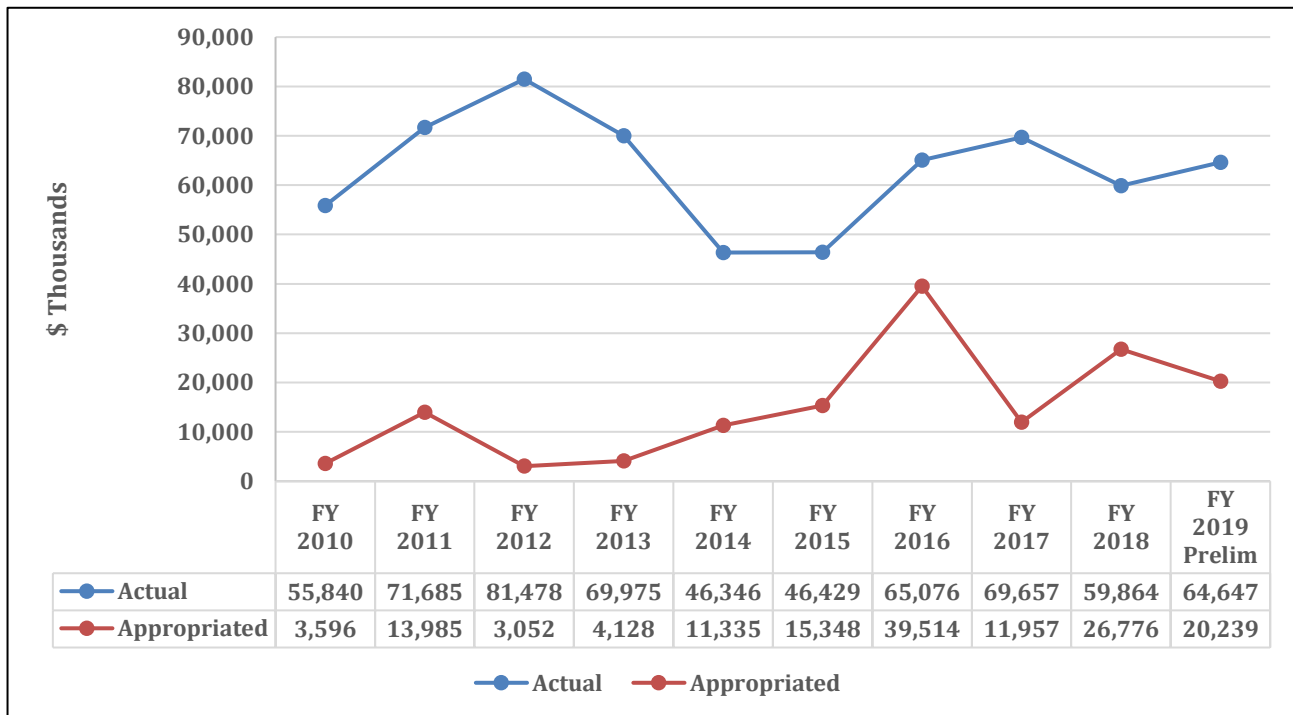


Figure 5: Nonlapsing Balances – Higher Education

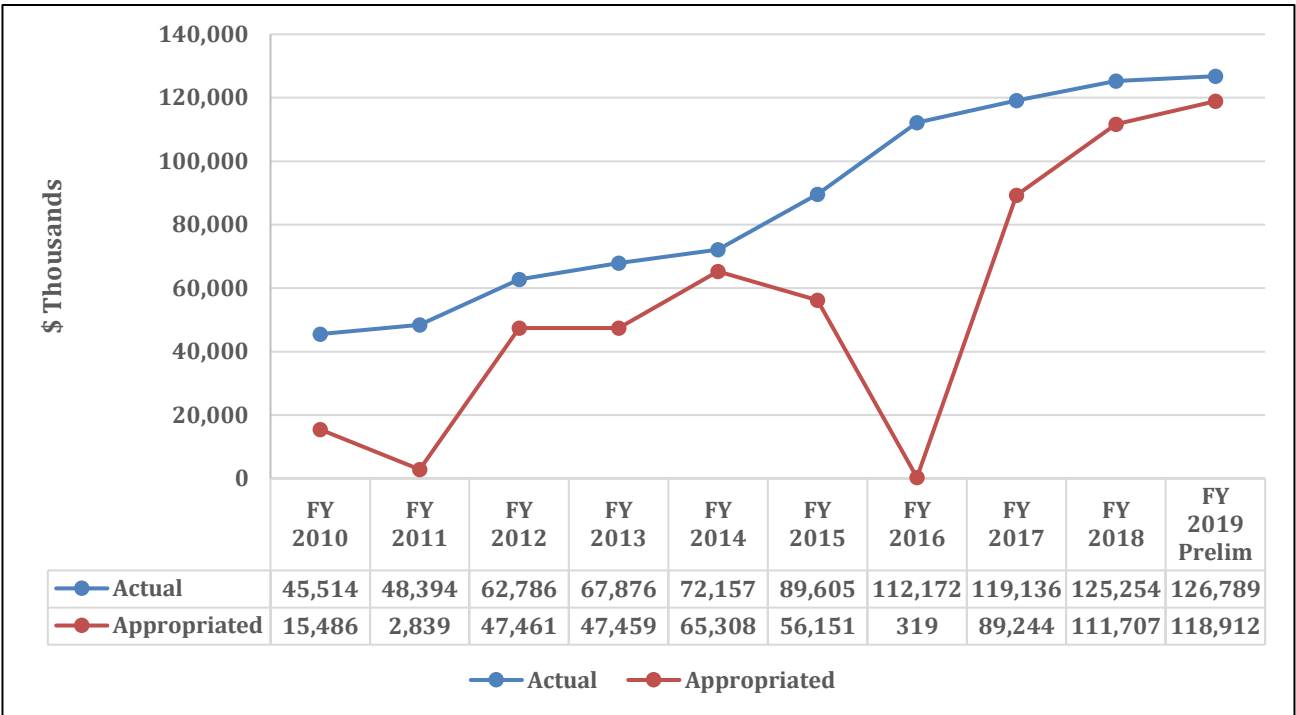


Figure 6: Nonlapsing Balances – Infrastructure and General Government

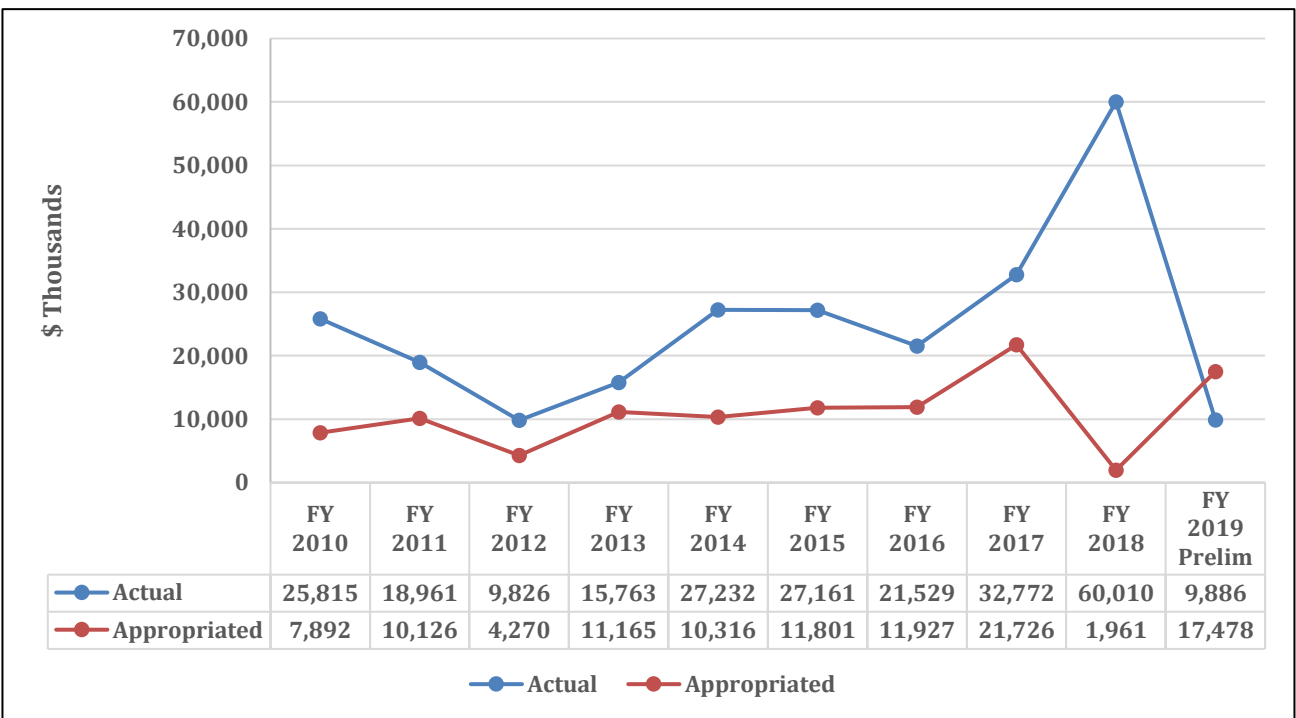


Figure 7: Nonlapsing Balances – Natural Resources, Agriculture, and Environmental Quality

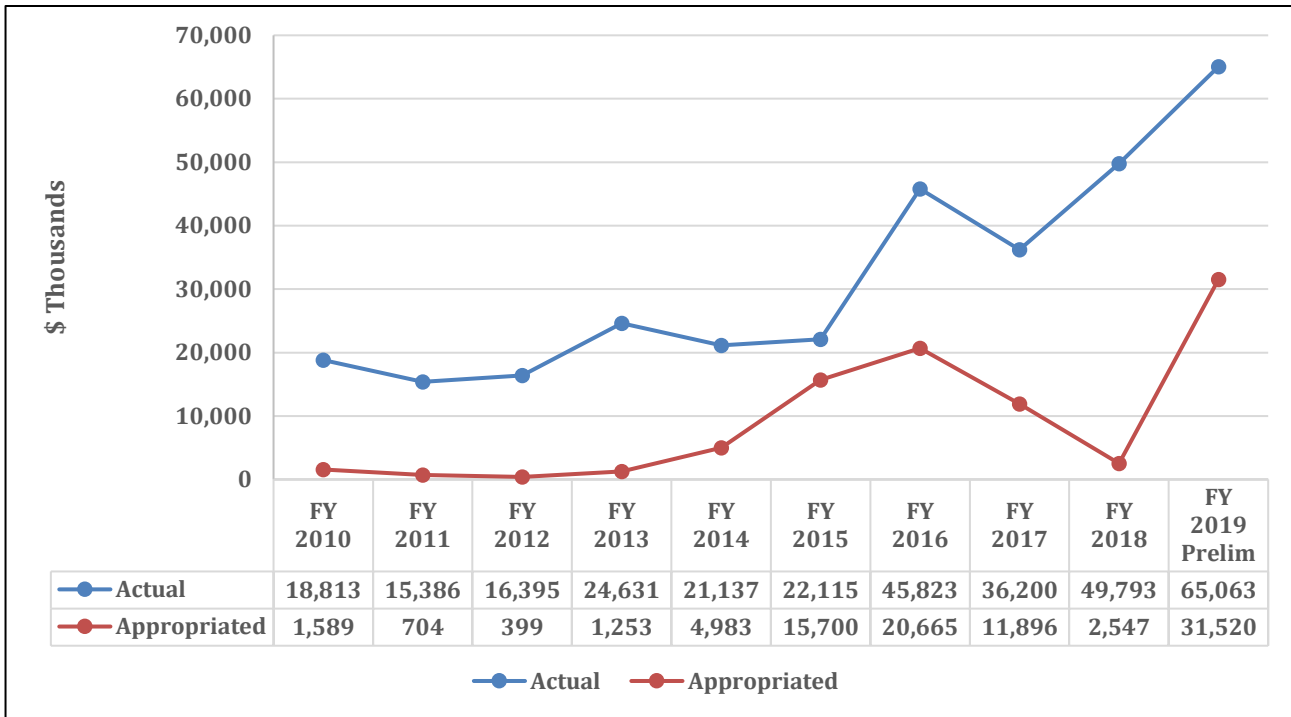


Figure 8: Nonlapsing Balances – Public Education

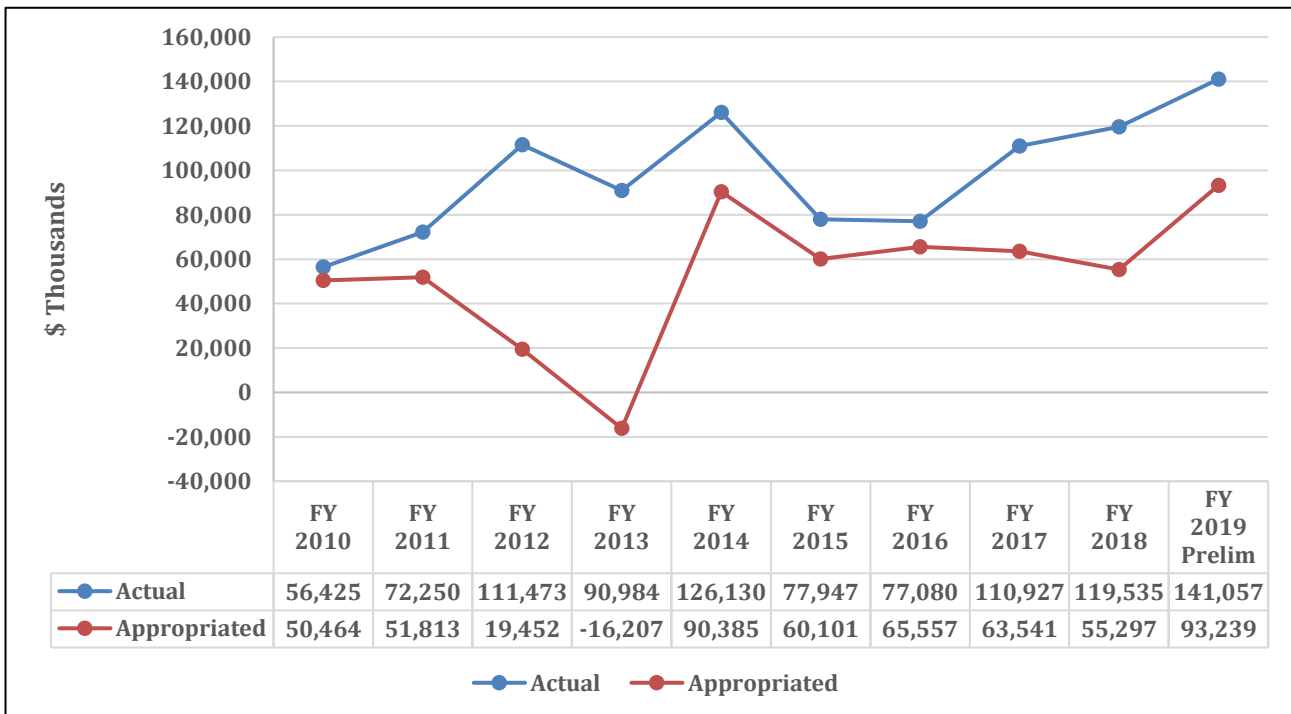


Figure 9: Nonlapsing Balances – Retirement and Independent Entities

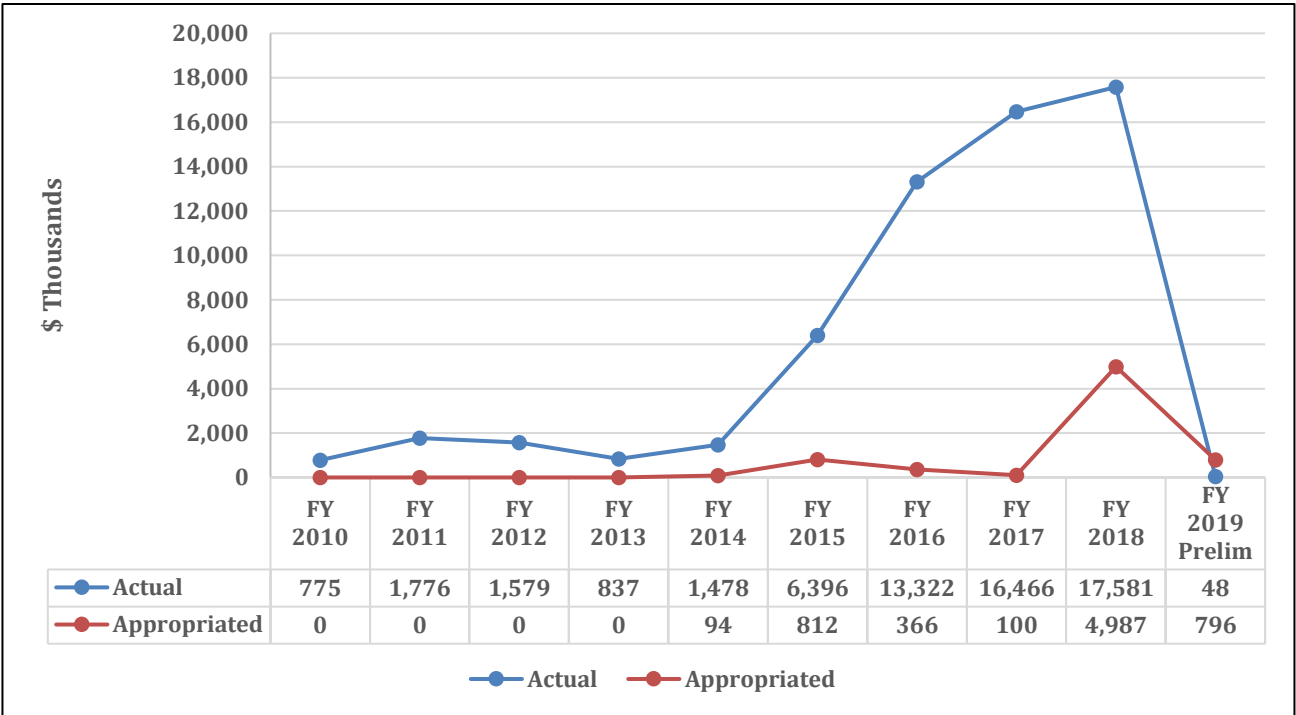


Figure 10: Nonlapsing Balances – Social Services

